

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

West Washington School Corp (8220)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$209,494	\$211,577	n/a	1%
	11100 Elementary	\$1,243,256	\$1,917,875	\$1,704,261	37%	-11%
	11300 High School	\$946,477	\$1,288,173	\$1,268,933	34%	-1%
	11420 Agriculture B	\$57,339	\$43,582	\$43,744	-24%	0%
	11450 Consumer and Homemaking	\$60,619	\$35,817	\$34,667	-43%	-3%
	12100 Gifted and Talented	\$13,926	\$17,305	\$7,520	-46%	-57%
	12210 Mild Mental Handicap	\$81,875	\$115,646	\$115,339	41%	0%
	12350 Homebound	\$945	\$1,944	\$1,513	60%	-22%
	12510 Communication Disorder	\$40,833	\$34,037	\$4,195	-90%	-88%
	12520 Compensatory	\$43,364	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$62,943	\$0	\$116	-100%	n/a
	12900 Other Special Programs	\$0	\$4,268	\$0	n/a	-100%
	14100 Elementary	\$7,169	\$90	\$119	-98%	32%
	14300 High School	\$19,939	\$20,465	\$17,053	-14%	-17%
	16100 Remediation Testing	\$0	\$13,454	\$17,956	n/a	33%
	16200 Preventive Remediation	\$29,219	\$17,332	\$17,268	-41%	0%
	21510 Service Area Direction	\$0	\$1,179	\$0	n/a	-100%
	22220 School Library	\$91,038	\$135,860	\$137,987	52%	2%
	22230 Audiovisual	\$995	\$2,459	\$83	-92%	-97%
	22240 Education Television	\$305	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$175,490	\$220,642	\$228,969	30%	4%
	25820 Textbooks and Repairs	\$60,836	\$132,249	\$110,529	82%	-16%
	26497 Teachers Retirement Fund	\$120,777	\$201,885	\$202,586	68%	0%
	41100 Transfer Tuition	\$1,525	\$2,829	\$9,365	> 500%	231%
	41300 Area Vocational Schools	\$198,099	\$242,109	\$283,262	43%	17%
	41400 Joint Services and Supply	\$205,542	\$263,748	\$306,908	49%	16%
	41700 Interlocal Agreements - Other	\$13,658	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$3,476,172	\$4,922,443	\$4,723,951	36%	-4%
Student Instructional Support						
	21220 Counseling Services	\$79,547	\$127,670	\$147,498	85%	16%
	21240 Information Services	\$7,522	\$15,359	\$8,916	19%	-42%
	21340 Nurse Services	\$20,347	\$48,869	\$45,330	123%	-7%
	22120 Instruction & Curriculum Development	\$9,909	\$402	\$33,079	234%	> 500%
	23110 Service Area Direction	\$20,414	\$14,190	\$21,491	5%	51%
	23120 Service Area Assistants	\$30,387	\$49,987	\$48,297	59%	-3%
	23190 Other Governing Body Services	\$1,620	\$4,356	\$3,160	95%	-27%
	23210 Office of the Superintendent	\$86,916	\$131,683	\$139,231	60%	6%
Student Instructional Support Total		\$256,661	\$392,515	\$447,002	74%	14%

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Overhead and Operational						
	23150 Legal Services	\$5,986	\$3,675	\$5,135	-14%	40%
	23160 Promotion Expenses	\$3,054	\$3,309	\$2,191	-28%	-34%
	23230 Staff Relations and Negotiations	\$0	\$0	\$1,775	n/a	n/a
	25291 Refund of Revenue	\$84	\$0	\$0	-100%	n/a
	25295 Bank Service Charge	\$0	\$0	\$149	n/a	n/a
	25360 Rent of Buildings & Equipment	\$161,513	\$0	\$0	-100%	n/a
	25420 Maintenance of Buildings	\$486,732	\$706,648	\$987,583	103%	40%
	25430 Maintenance of Grounds	\$0	\$12,882	\$47,681	n/a	270%
	25440 Maintenance of Equipment	\$52,418	\$112,303	\$112,163	114%	0%
	25470 Insurance (other than buses)	\$31,237	\$63,174	\$79,683	155%	26%
	25520 Vehicle Operation	\$155,685	\$233,213	\$236,096	52%	1%
	25540 Vehicle Servicing and Maintenance	\$74,115	\$129,691	\$133,347	80%	3%
	25550 Purchase of School Buses	\$0	\$89,003	\$99,794	n/a	12%
	25560 Insurance on Buses	\$9,127	\$9,549	\$8,075	-12%	-15%
	25580 Contracted Transportation Services	\$103,647	\$41,084	\$40,859	-61%	-1%
	25590 Other Pupil Transportation Services	\$40	\$0	\$1,563	> 500%	n/a
	25591 Bus Driver Training	\$0	\$399	\$539	n/a	35%
	25610 Service Area Direction	\$13,777	\$16,197	\$17,207	25%	6%
	25620 Food Preparation and Dispensing	\$250,203	\$282,970	\$307,403	23%	9%
	26200 Planning, Research, Develop., & Evaluation	\$885	\$1,559	\$625	-29%	-60%
	26495 Official Bonds	\$50	\$1,550	\$1,650	> 500%	6%
	31000 Direction of Community Services	\$2,260	\$4,213	\$4,118	82%	-2%
	32000 Community Recreation	\$9,525	\$2,268	\$2,074	-78%	-9%
	34000 Athletic Coaches	\$68,830	\$92,836	\$95,362	39%	3%
	39100 High School Band Uniforms	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$5,859	\$60	\$382	-93%	> 500%
	49200 Scholarships	\$625	\$10,256	\$16,682	> 500%	63%
	52200 Temporary Loans, INTEREST ON DEBT	\$5,630	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$1,441,280	\$1,816,838	\$2,202,134	53%	21%
Nonoperational						
	25320 Land Acquisition and Development	\$3,000	\$0	\$0	-100%	n/a
	25330 Professional Services	\$28,909	\$552	\$9,174	-68%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$22,187	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$57,524	\$37,270	\$372,891	> 500%	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$127,934	\$83,204	\$344,688	169%	314%
	25390 Other Facilities Acquisition & Construction	\$25,553	\$2,583	\$10,580	-59%	310%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$115,000	\$120,000	n/a	4%

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	52100 Bonds, INTEREST ON DEBT	\$0	\$109,720	\$106,008	n/a	-3%
	53100 Buildings, LEASE RENTAL	\$91,653	-\$163,983	\$22,169	-76%	n/a
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$15,330	\$1,178	\$0	-100%	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$17,004	\$1,056,246	\$372,829	> 500%	-65%
	54300 Civic Aid Bond Obligations, ADVANCEMENTS & OBL	\$0	\$593,090	\$441,571	n/a	-26%
	59100 Bond Registrars Fee	\$13	\$0	\$0	-100%	n/a
Nonoperational Total		\$389,106	\$1,834,859	\$1,799,908	363%	-2%
prorated						
	26491 PERF	\$70,732	\$72,242	\$83,584	18%	16%
	26492 Social Security	\$262,108	\$370,404	\$355,042	35%	-4%
	26493 Workmen's Compensation	\$15,220	\$24,009	\$0	-100%	-100%
	26494 Group Insurance	\$396,015	\$583,008	\$506,541	28%	-13%
	26496 Unemployment Compensation	\$8,523	\$3,431	\$5,385	-37%	57%
	26498 Severance/Early Retirement Pay	\$11,580	\$108,314	\$140,130	> 500%	29%
prorated Total		\$764,178	\$1,161,408	\$1,090,682	43%	-6%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,063,047	\$5,833,129	\$5,559,428	37%	-5%	64.2%	57.6%	54.2%
Student Instructional Support	\$299,968	\$460,922	\$518,858	73%	13%	4.7%	4.6%	5.1%
Overhead and Operational	\$1,575,276	\$1,999,153	\$2,385,483	51%	19%	24.9%	19.7%	23.2%
Nonoperational	\$389,106	\$1,834,859	\$1,799,908	363%	-2%	6.1%	18.1%	17.5%
Grand Total	\$6,327,397	\$10,128,063	\$10,263,677	62%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	69.0%	62.1%	59.2%